



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



December 30, 2010

Re: **Lowe's State Theater, 362-374 South Salina Street, Syracuse, New York**
Project Number: **25233**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank your representatives,

for meeting with me in Washington on December 21, 2010, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of Loew's State Theater is not consistent with the historic character of the property and the historic district in which it is located, and that the project as currently proposed does not meet Standard 2 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on December 15, 2010, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1927, Loew's State Theater was listed individually in the National Register of Historic Places on May 2, 1977. The overall property consists of an eight-story office tower at the front (facing east along South Salina Street), theater auditorium and stage house behind this, and shallow, two-story commercial spaces flanking the auditorium along Jefferson Street and the stage house along both Jefferson and Clinton Streets. The solid, windowless masses of the auditorium and stage house rising behind the front office tower and behind and above the commercial spaces are unrelieved except for shallow blind arches.

TPS found that the proposed rehabilitation of this large and complex "certified historic structure" did not meet the Secretary of the Interior's Standards for Rehabilitation owing to the proposal (i) to incorporate the facades of these "commercial buildings" into a new, significantly larger stage house necessary to

accommodate the space requirements of travelling Broadway shows; (ii) to insert opaque spandrel glass in several storefronts; (iii) to convert one storefront into a second loading dock for the stage; and (iv) to add a third story atop the storefronts along Jefferson Street.

With regard to the new stage house, TPS did not object to the demolition of the historic stage house and the construction of a new one *per se*, but rather to the expansion of the stage house and other back-of-the-house functions into the commercial spaces along Jefferson and Clinton Streets. Like TPS, I find this element of the project to be the most troublesome. The expansion of one historic building function into another and the accompanying demolition would ordinarily conflict with the requirements of Standards 2 and 5, as TPS notes. Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 5 states: "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*"

However, in this case it is clear to me that the principal purpose of these commercial elements along Jefferson and Clinton Streets in the original design for the building was to screen the monolithic masses of the auditorium and stage house at street level. While TPS refers to these elements as "commercial buildings," they were too shallow to be viable as leasable commercial space and consequently never functioned as truly separate structures with their own identity apart from that of the theater. Indeed, the stage door, the loading dock for the stage, and several fire escape exits from the theater were incorporated into the storefront designs. Although the new stage house will virtually eliminate these spaces, the facades will be retained, appearing as small-scale commercial spaces dating from the 1920s, with the shop windows used as display cases, and thus will maintain their historic purpose as screens for the auditorium and stage house masses looming above. Accordingly, although extensive demolition usually is cause for a project to fail to meet Standards 2 and 5, in this case, I have determined that the proposed design is careful to preserve as much of the historic character of the Jefferson and Clinton Street facades as is possible.

With regard to the storefronts, at our meeting _____ presented a modified proposal for the second loading dock stage entrance that will preserve the visual appearance of the original storefront substantially intact, thus preserving the rhythmic character of the series of storefronts facing Clinton Street. With regard to replacing the vision glass in several of the storefronts with spandrel glass, the redesigned loading dock stage entrance will not require spandrel glass, and thus is no longer an issue explained that the available space behind the storefront blocked by the new elevator along Jefferson Street is too shallow to use as display space, but proposed to use glass matching that used in the other storefronts, but with the fourth (inside) surface frosted, rather than the originally proposed spandrel glass. I have determined that these proposed changes to the storefront designs will comply with the Standards.

With regard to the rooftop addition, I agree with TPS that the addition as first proposed was too prominent and contrasted sharply with the 1920s commercial elements above which it was to be placed. At our meeting _____ presented a modified proposal for the addition. The revised design (shown in drawing SK2.1 on page twenty-five of the appeal presentation material) is narrowed by one bay at its western end, and includes brick facing on the columns and a reconfigured fenestration pattern that is more compatible with the historic second floor windows directly below. Although rooftop additions are rarely acceptable on two-story buildings, in this case I have determined that the large mass of the auditorium and stage house immediately behind and above the proposed addition significantly reduces the addition's visual prominence. As a result, I have determined that the revised design for the rooftop addition meets the basic requirements for new additions set forth in Standards 9 and 10. Standard 9 states: "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its*

environment.” Standard 10 states: “*New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.*” Further, I have also determined that the elimination of one bay and the reconfigured fenestration pattern together are sufficient for the revised design to meet Standards 9 and 10; the proposed addition of brick facing on the columns—while acceptable—is thus not necessary.

Finally, although not part of the TPS denial, I have determined that the design of the stage house is not compatible with the historic character of the original stage house and auditorium, in contravention of Standard 2, cited above. Specifically, the auditorium and stage house were simple rectangular masses unornamented except for large, blind arches and a simple parapet cap. The auditorium retains these two character-defining features. The new stage house interprets the large, blind arches as rectangular panels, a suitably differentiated, contemporary design. However, the two belt courses added below the parapet cap are an incompatible feature that draws attention to the top of the stage house, much like a cornice. This design contrasts sharply with the original design, which made these two large masses as inconspicuous as possible. Given the significantly larger mass of the new stage house as compared to the original, its design must be similarly inconspicuous.

Although the project as it stands cannot be approved, all of the issues raised in the December 15, 2010, TPS denial of certification have been successfully resolved. The deficiency noted with regard to the new stage house could be remedied if the upper part of the stage house facades were modified to eliminate the two belt courses. If you choose to modify the treatment of the new stage house in keeping with the measures described above, I recommend that you submit an amendment describing the revised proposal to this office, Attention: _____ with a copy to the New York SHPO, before proceeding with the work.

In addition, because the building is under multiple ownership, it will be necessary for you to submit a statement from the owners of the two parts of the office tower not part of the currently proposed rehabilitation confirming the assertion at the appeal meeting that they have not undertaken other rehabilitation work on their portions of the property in the last five years, and plan no rehabilitation work in the future. As your representatives confirmed, you understand that any future work undertaken on these sections of the overall property by these other owners could jeopardize final certification of the rehabilitation.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the December 15, 2010, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-NY
IRS